

COMMONWEALTH OF KENTUCKY
BEFORE THE ENERGY REGULATORY COMMISSION

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In the Matter of:

GENERAL ADJUSTMENT IN ELECTRIC AND GAS RATES)
OF LOUISVILLE GAS AND ELECTRIC COMPANY) CASE NO. 7799

O R D E R

IT IS ORDERED that Louisville Gas and Electric Company shall file with the Commission by May 20, 1980, the following information. Each copy of the data requested should be placed in a bound volume with each item tabbed. Where a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1 (a), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible. When an item is needed for both the electric department and the gas department, provide this information on separate schedules.

Staff Request No. 1

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a separate basis for each the electric department and the gas departments. Show the balance in each control and all underlying subaccounts per company books.

3.a. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities and the net current position by months, annually, and the 13 month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

b. A calculation of total company average (thirteen month) and

end-of-period debt, preference and preferred stock, and common equity capital for the test year in the format as shown in Format 3b to this request

c. A calculation of the average (thirteen month) and end-of-period long-term debt composite interest and preferred stock costs for the twelve months of the test year. Supporting details underlying calculations should be provided. The average long-term debt composite interest cost is calculated by dividing the sum of book interest accrued on long-term debt and related amortization of discount, premium, and issuance cost by average long-term debt as calculated in Format 3b, column c, line 15.

4. List each general office account (asset, reserve, and expense accounts) for each the electric department and the gas department covering the twelve months of the test year. If any amounts were allocated show a calculation of the factor used to allocate each amount.

5. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for each the electric department and the gas department:

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition adjustment (Account 114)
- h. Amortization of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate)
- k. Unamortized investment credit - Pre-Revenue Act of 1971
- l. Unamortized investment credit - Revenue Act of 1971
- m. Accumulated deferred income taxes
- n. A summary of customer deposits as shown in Format 5a to this request
- o. Computation and development of minimum cash requirements
- p. Balance in Accounts Payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)

q. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)

r. Short-term borrowings

s. Interest on short-term borrowings (expense)

6. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company.

7. Provide the following information for each item of electric property and gas property held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount and each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 8.

9. Provide the journal entries relating to the purchase of electric utility plant and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

10. The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain all components used in each calculation.

Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

11. For each the electric department and the gas department, a schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 8.

12. a. For each the electric department and the gas department, a schedule showing a comparison of the balance in the operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 8.

b. For each the electric department and the gas department, a schedule in comparative form showing the operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - FPC Form No. 1, pages 417-420; Gas - FPC Form No. 2, pages 527-531). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year in the format as shown in Format 12c to this request.

13. The following tax data for the test year for each the electric department and the gas department.

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - (iii) Investment credit amortized - Revenue Act of 1971

(6) Provide the information in 13a (1) through 13a (4) for state income taxes

(7) Reconciliation of book to taxable income as shown in Format 13a (7) and a calculation of the book Federal and state income tax expense for the test year using book taxable income as the starting point

(8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules

(9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

b. An analysis of other operating taxes in the format as shown in attached Format 13b, Schedule 1 for the electric department and 13b, Schedule 2 for the gas department.

14. A schedule of electric department net income per 1000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 14 attached.

15. A schedule of gas department net income per MCF sold per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 15 attached.

16. The comparative operating statistics for the electric department as shown in Format 16 attached.

17. The comparative operating statistics for the gas department as shown in Format 17 attached.

18. A schedule of average electric plant in service per 1000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 18 attached.

19. A schedule of average gas plant in service per MCF sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided in the format as shown in Format 19 to this request.

20. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 20 attached.

21. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 21 to this request.

22. For each the electric department and the gas department provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 22a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22b and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22b attached.
- c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22c attached.

23. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged. If amounts are allocated to the electric department and the gas department, show a calculation of the factor used to allocate each amount.

24. a. For each the electric department and the gas department, provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying,

on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

b. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

- (1) Name of subsidiary or joint venture
- (2) Date of initial investment
- (3) Amount and type of investment made for each of the two (2) years included in this report.
- (4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
- (5) Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.
- (6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

25. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.
- b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.
- c. A calculation showing the average (thirteen month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all workpapers). Also, include

a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

26. For each the electric department and the gas department, provide the following information with regard to uncollectible accounts for the test year and five preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

27. Provide a detailed analysis of the retained earnings account for the test period and the twelve (12) month period immediately preceding the test period.

28. a. A listing of non-utility property and property taxes and account where amounts are recorded.
- b. A schedule for all non-utility property giving a description, the date purchased and the cost.

29. Rates of return in Format 29 attached.

30. Employee data in Format 30 attached.

31. The studies for the test year including all applicable work papers which are the basis of common plant allocations and expenses account allocations.

32. A copy of the bill frequency analysis for each the electric department and the gas department.

33. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the the in service or estimated completion date for each unit.

34. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the numbers of BTU's obtained from each type of fuel, and the KWH generated by each type of fuel.

35. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:
- a. Present forecasts as anticipated by the Company
 - b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e. natural gas, fuel oil, solar power, etc.) actual and projected.
 - c. If a current ten (10) year forecast is not available, provide the most recent forecast and state the reason a ten (10) year forecast is not available.

36. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used.

37. Provide an annualization of the operation of any generating units declared commercial during the test year using the Company's estimate of the operation of these units.

38. a. Capital structure at end of each calendar year for the previous ten (10) years.
- b. Capital structure at end of latest available quarter
- c. Capital structure at end of test period.

Item 38a, 38b and 38c should include the following information:

- (1) class of capital
- (2) amount of each class (\$)
- (3) ratio of each class to total
- (4) total capitalization (\$)

39. a. List all outstanding issues of long term debt as of the end of the latest calendar year and at the end of the test period. Item 39a should include the following information for each outstanding issue of long term debt:

- (1) Date of maturity
- (2) Date of issue
- (3) Amount outstanding (\$)
- (4) Coupon interest rate (%)
- (5) Cost rate at issue (%)

- (6) Cost rate to maturity (%)
 - (7) Bond rating at time of issue (Moody's Standard & Poor's, etc.)
 - (8) Type of obligation
 - b. Provide calculations of embedded cost of long-term debt at the end of each calendar year for the previous ten (10) years. Also provide this calculation for the end of the test period.
40. a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the historical test period. Item 40a should include the following information for each outstanding issue of preferred stock:
- (1) Date of issue
 - (2) Amount sold (\$)
 - (3) Amount outstanding (\$)
 - (4) Dividend rate
 - (5) Convertibility features if any
 - (6) Cost rate at issue (%)
- b. Provide calculations of embedded cost calculations of preferred stock at the end of each of the previous (10) years. Also, provide this calculation for the test period.
41. a. Provide a listing of all issues of common stock in the primary market during the most recent ten (10) year period.
- For Item a provide the following information:
- (1) Date of issue
 - (2) Number of shares issued
 - (3) Date of announcement and registration
 - (4) Price per share (net to company) (\$)
 - (5) Book value per share at time of issue (\$)
 - (6) Selling expenses as % of gross issue amount
 - (7) Net proceeds to company
 - (8) Price per share to the public

- b. Provide the following information on a quarterly and yearly basis for the most recent ten (10) year period available, through the latest available quarter. (Items(5) through (7) refer to yearly figures only.)
- (1) Average number of shares of common outstanding
 - (2) Book value at end of quarter (year)
 - (3) Quarterly (yearly) earnings per share
 - (4) Declared quarterly (yearly) dividend rate per share
 - (5) Rate of return on average common equity
 - (6) Rate of return on year-end common equity
- c. Provide monthly market price figures for common stock for each month during the month recent ten (10) year period. Include the following:
- (1) Monthly high price
 - (2) Monthly low price
 - (3) Monthly closing price
 - (4) Note all stock splits by date and type and adjust prices accordingly.

42. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the 10 most recent prior years.

43. a. In comparative form, a statement for each the electric department and the gas department showing rates, charges, terms and conditions, and Service Rules and Regulations presently in effect and those which the applicant seeks to place into effect as well as percentage increases (decreases) for each rate or charge.

44. A listing of present or proposed research efforts dealing with the pricing of electricity and gas and the current status of such efforts.

45. For the test year submit the following data:

- a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks.
- b. KWH sales and number of bills for each residential rate schedule during the months of the winter peaks.

- c. System peak demand for summer and winter seasons.
- d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons.

46. What is the date of the last depreciation study prepared by or for your company?

47. What was the interval between the last depreciation study and the next planned study?

48. Were the latest depreciation study findings and the recommendations:

- a. adopted completely?
- b. adopted with minor exceptions?
- c. unaccepted?
- d. if any fully adopted, state the recommendations not adopted and furnish reasons.

49. When were the latest depreciation study findings and recommendations implemented?

50. For purposes of booking depreciation expense to what depreciable plant base does the company apply accrual rates?

- a. Average of beginning and end-of-year estimated balances.
- b. Average of January 1 and July 1 balances.
- c. End-of-month plant balances.
- d. Other. Explain.

51. If averages of beginning and end-of-year estimated balances are used, are estimated additions revised when actual amounts are known?

52. How is estimated net salvage treated?

- a. The depreciable plant base is increased or decreased as appropriate.
- b. The accrual rate is adjusted to reflect the net salvage percentage of plant original cost.

53. What method is used to allocate total depreciation requirements to accounting periods falling within the asset life span?

- a. Straight-line method.
- b. Compound interest or sinking fund method.
- c. Unit of production.
- d. Combination of methods. Explain.

54. How are mass property units priced for retirement purposes?
- Actual cost.
 - First in - first out.
 - Moving average cost.
 - Yearly average cost.
 - Average costs for each year or bands of years (state band of years used).
 - Other. Explain.
55. Are company estimates of service life and net salvage determined:
- For each unit of property (unit summation for plant groupings (i.e. an entire transmissions line), or by plant location (i.e. a specific compressor station or structure). Explain.
 - For each primary plant account or subaccount.
 - For plant functional classification only?
 - For all system depreciable plant (i.e. a single composite estimate)?
 - Other? Explain.
56. Are accrual based on estimates of:
- Total service period of the asset(s)?
 - Total remaining service period of the asset(s)?
 - Average service life for a plant group?
 - Average remaining life for a plant group?
 - Other? Specify?
56. Are accrual rates based on estimates of:
- Historical gross salvage?
 - Future gross salvage?
 - Average of historical and future gross salvage?
 - Historical cost of removal?
 - Future cost of removal?
 - Average of historical and future of cost removal?

The Commission is aware that some of this requested information could be compiled from information available in the Commission files (i.e. annual reports, monthly reports, filings in previous cases).

At the present time, however, the Commission's lack of computer capabilities and the magnitude of the case load leave the Commission no alternative but to request the Company to provide this information. Moreover, until such time as the Commission, who is presently in the first stages of acquiring computer capabilities, is able, the Company may be required to file this or similar data in all rate cases.

Done at Frankfort, Kentucky, this 7th day of May, 1980.

By the Commission

ATTEST:

Richard D. Hernandez
Secretary

Louisville Gas & Electric Company
Commonwealth of Kentucky

Format 3b

Case No. 7799

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended January 31, 1980

Line No.	Item (a)	Total ^{1/} Capital (b)	Long-Term Debt (c)	Preferred Stock ^{2/} (d)	Common Stock ^{2/} (e)	Other Capital (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 + L13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

^{1/} If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

^{2/} Include premium on class of stock.

Louisville Gas and Electric Company
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SUMMARY OF CUSTOMER DEPOSITS

12 Months Ended January 31, 1980

<u>Line No.</u>	<u>Month (a)</u>	<u>Receipts (b)</u>	<u>Refunds (c)</u>	<u>Balance (d)</u>
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 ÷ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) ÷ L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			

Louisville Gas & Electric Company

Commonwealth of Kentucky

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COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEDING YEAR

[illegible]

Case No. 7799

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1975 Through 1979

And the 12-Month Period Ending January 31, 1980

(000's)

[illegible]

- | Line | No. | Item |
|------|-----|--|
| | (a) | |
| 1. | | Wages charged to expense; |
| 2. | | Power production expenses |
| 3. | | Transmission expenses |
| 4. | | Distribution expenses |
| 5. | | Customer accounts expense |
| 6. | | Sales expenses |
| 7. | | Administrative and general expenses: |
| | (a) | Administrative and general salaries |
| | (b) | Office supplies and expense |
| | (c) | Administrative expense transferred-cr. |
| | (d) | Outside services employed |
| | (e) | Property insurance |
| | (f) | Injuries and damages |

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Line No.	Item (a)	12 Months Ended									
		Calendar Years Prior to Test Year								Test Year	
		5th	4th	3rd	2nd	1st					
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	

7. Administrative and general expenses (continued):

- (g) Employee pensions and benefits
- (h) Franchise requirements
- (i) Regulatory commission expense
- (j) Duplicate charges-cr.
- (k) Miscellaneous general expense
- (l) Rents
- (m) Maintenance of general plant

8. Total administrative and general expenses L7(a) through L7 (m)

9. Total salaries and wages charged expense (L2 through L6 + L8)

10. Wages capitalized

11. Total of salaries and wages

12. Ratio of salaries and wages charged expense to total wages (L9 + L11)

13. Ratio of salaries and wages capitalized to total wages (L10 + L11)

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME

12 Months Ended January 31, 1980

Line No.	Item (a)	Total		Operating	
		Total Company (b)	Non-operating (c)	Electric Department (d)	Gas Department
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred- depreciation				
5.	C. Federal income tax deferred- Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (Itemize)				
13.	Deduct (Itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (Itemize)				
17.	Deduct (Itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.
(2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal income tax expense.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company

Case Number 7799

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME

12 Months Ended January 31, 1980

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating	
				Electric Department (d)	Gas Department (e)
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred - depreciation				
5.	C. Federal income tax deferred - Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on lines 8 and 9 above.

(2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers support of the calculation of State income tax expense.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company
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ANALYSIS OF OTHER OPERATING TAXES - Electric

12 Months Ended January 31, 1980

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Electric Department					
(a)	State Income					
(b)	Franchise Fees					
(c)	Ad Valorem					
(d)	Payroll (Employers Portion)					
(e)	Other taxes					
2.	Total Electric Department (L 1(a) through L 1(e))					
3.	Gas Department					
	Total per books (L 2 and L 3)					
1/	Explain items in this column.					

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ANALYSIS OF OTHER OPERATING TAXES - GAS

12 months Ended January 31, 1980

(000's)

Line No.	Item (a)	Charged Expense (a)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1.	Gas Department					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employers Portion)					
	(e) Other taxes					
2.	Total Gas Department (L 1(a) through L 1 (e))					
3.	Electric Department					
	Total per books (L 2 and L 3)					
1/	Explain items in this column.					

Louisville Gas and Electric Company

Case No. 7799

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1975 through 1979

And for the 12 Months Ended January 31, 1980

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

Louisville Gas and Electric Company

Case No. 7799

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1975 through 1979

And for the 12 Months Ended January 31, 1980

(000's)

Line No.	Item (a)	12 Months Ended					Tes Yea (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
39.	<u>Interest Charges</u>						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

Louisville Gas and Electric Company

Case Number 7799

NET INCOME PER MCF SOLD

For the Calendar Year 19 75 through 19 79

And for the 12 Months Ended January 31, 1980

(000's)

Line No.	Item (a)	12 Months Ended					Tes Yea (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Purchased Gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - Federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net utility operating income						
23.	<u>Other Income and Deductions</u>						
24.	Other income:						
25.	Nonutility Operating Income						
26.	Equity in Earnings of Subsidiary Company						
27.	Interest and Dividend Income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain on Disposition of Property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on Disposition of Property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net other income and deductions						

Louisville Gas and Electric Company

Case Number 7799

NET INCOME PER MCF SOLD

For the Calendar Year 19 75 through 19 79

And for the 12 Months Ended January 31, 1980

(000's)

Line No.	Item	12 Months Ended					Test Year
		Calendar Years					
		Prior to Test Year					
		5th	4th	3rd	2nd	1st	
		(b)	(c)	(d)	(e)	(f)	(g)
40.	<u>Interest Charges</u>						
41.	Interest on long-term debt						
42.	Amortization of debt discount and expense						
43.	Amortization of Premium on Debt-Credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF Sold						

Louisville Gas and Electric Company
Case Number 7799

COMPARATIVE OPERATING STATISTICS

For the Calendar Years 1975 Through 1979
and the 12-Month Period Ended January 31, 1980

Line
No. Item
 (a)

1. Fuel Costs:
2. Coal - cost per ton
3. Oil - cost per gallon
4. Gas - cost per MCF
5. Cost Per Million BTU:
6. Coal
7. Oil
8. Gas
9. Cost Per 1000 KWH Sold:
10. Coal
11. Oil
12. Gas
13. Wages and Salaries - Charged Expense:
14. Per average employee
15. Depreciation Expense:
16. Per \$100 of average gross plant
in service

12 Months Ended											
Calendar Years Prior to Test Year											
5th		4th		3rd		2nd		1st		Test Year	
Cost	Inc.	Cost	Inc.	Cost	Inc.	Cost	Inc.	Cost	Inc.	Cost	Inc.
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

Case Number 7799

Line No.	Item (a)	12 Months Ended											
		Calendar Years Prior to Test Year											
		5th	4th	3rd	2nd	1st	Test Year						
		<u>Cost</u> (a)	<u>Inc.</u> (b)	<u>Cost</u> (c)	<u>Inc.</u> (d)	<u>Cost</u> (e)	<u>Inc.</u> (f)	<u>Cost</u> (g)	<u>Inc.</u> (g)	<u>Cost</u> (i)	<u>Inc.</u> (j)	<u>Cost</u> (k)	<u>Inc.</u> (l)

- 17. Purchased Power:
18. Per 1000 KWH purchased
- 19. Rents:
20. Per \$100 of average gross plant in service
- 21. Property Taxes:
22. Per \$100 of average gross (net) plant in service
- 23. Payroll Taxes:
24. Per average number of employees whose salary is charged to expense
- 25. Per average salary of employees whole salary is charged to expense
- 26. Per 1000 KWH sold
- 27. Interest Expense:
28. Per \$100 of average debt outstanding
- 29. Per \$100 of average plant investment
- 30. Per \$100 KWH sold

Case Number 7799

[illegible]

Louisville Gas and Electric Company

Case Number 7799

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD
For the Calendar Year 19 75 Through 19 79 and the 12 Months Ended January 31, 1980

Account
Number

Title of Accounts
(a)

12 Month Ended					Test
Calendar Years Prior to Test Year					Year
5th	4th	3rd	2nd	1st	
(b)	(c)	(d)	(e)	(f)	(g)

Intangible Plant
Organization

301

Steam Production Plant

- 310 Land and land rights
- 311 Structures and improvements
- 312 Boiler plant equipment
- 314 Turbogenerator units
- 315 Accessory electric equipment
- 316 Miscellaneous power plant equipment
- 106 Completed construction - not classified
- Total steam production plant

Hydraulic Production Plant

- 330 Land and land rights
- 331 Structures and improvements
- 332 Reservoirs, dams and waterways
- 333 Water wheels turbines and generators
- 334 Accessory electric equipment
- 335 Miscellaneous power plant equipment
- 336 Roads, railroads and bridges
- 106 Completed construction - not classified
- Total hydraulic production plant

Account
Number

Title of Accounts
(a)

12 Month Ended					Test Year (g)
Calendar Years Prior to Test Year					
5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	

Other Production Plant

340	Land and land rights
341	Structures and improvements
342	Fuel holders, producers and accessories
343	Prime movers
344	Generators
345	Accessory electric equipment
346	Miscellaneous power plant equipment
106	Completed construction - not classified
	Total other production plant

Total production plant

Transmission Plant

350	Land and land rights
352	Structures and improvements
353	Station equipment
354	Towers and fixtures
355	Poles and fixtures
356	Overhead conductors and devices
357	Underground conduit
358	Underground conductors and devices
359	Roads and trails
106	Completed construction - not classified
	Total transmission plant

Distribution Plant

360	Land and land rights
361	Structures and improvements
362	Station equipment
364	Poles, towers and fixtures
365	Overhead conductors and devices
366	Underground conduit
367	Underground conductors and devices
368	Line transformers
369	Services
370	Meters
371	Installations on customers' premises
372	Leased property on customers' premises
373	Street lighting and signal systems
	Completed construction - not classified

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1975 Through 19 79 and the 12 Months Ended January 31, 1980

Accounts Number	Title of Accounts (a)
--------------------	--------------------------

12 Months Ended						Test Year
Calendar Years Prior to Test Year						
5th	4th	3rd	2nd	1st		(g)
(b)	(c)	(d)	(e)	(f)		

1. INTANGIBLE PLANT
- 301 Organization
 - 302 Franchises and consents
 - 303 Miscellaneous Intangible Plant
 - Total Intangible Plant

2. PRODUCTION PLANT
- Natural Gas Production and Gathering Plant
- 325.1 Producing lands
 - 325.2 Producing leaseholds
 - 325.3 Gas rights
 - 325.4 Rights-of-way
 - 325.5 Other land and land rights
 - 326 Gas well structures
 - 327 Field compressor station structures
 - 328 Field meas. and reg. sta. structures
 - 329 Other structures
 - 330 Producing gas wells-well construction
 - 331 Producing gas wells-well equipment
 - 332 Field lines
 - 333 Field compressor station equipment
 - 334 Field meas. and reg. sta. equipment
 - 335 Drilling and cleaning equipment
 - 336 Purification equipment
 - 337 Other equipment
 - 338 Unsuccessful Exploration & Devel. Costs
 - 106 Completed Construction - not classified
 - Total Production and Gathering Plant
 - Total Natural Gas Production Plant

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 19 75 Through 19 79 and the 12 Months Ended January 31, 1980

Accounts	Title of Accounts
Number	(a)

12 Months Ended						Test
Calendar Years Prior to Test Year						Year
5th	4th	3rd	2nd	1st		
(b)	(c)	(d)	(e)	(f)		(g)

304	Land and Land Rights
305	Structures and Improvements
311	Liquidified Petroleum Gas Equipment
106	Completed Construction - not classified
	Total Manufactured Gas Production Plant
	Total Production Plant

4.	NATURAL GAS STORAGE AND PROCESSING PLANT
	Underground Storage Plant
350.1	Land
350.2	Rights-of-way
351	Structures and Improvements
352	Wells
352.1	Storage leaseholds and rights
352.2	Reservoirs
352.3	Non-recoverable natural gas
353	Lines
354	Compressor station equipment
355	Measuring and reg. equipment
356	Purification equipment
357	Other equipment
106	Completed Construction - not classified
	Total Underground Storage Plant

5.	TRANSMISSION PLANT
	Land and Land rights
365.1	Rights-of-way
365.2	Structures and Improvements
366	

Louisville Gas and Electric Company

Case Number 7799

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1975 Through 1979 and the 12 Months Ended January 31, 1980

Accounts Number	Title of Accounts (c)
--------------------	--------------------------

367	Mains
368	Compressor station equipment
369	Measuring and reg. sta. equipment
370	Communication equipment
371	Other equipment
106	Completed construction - not classified
	Total Transmission Plant

374	6. DISTRIBUTION PLANT
375	Land and land rights
376	Structures and improvements
377	Mains
378	Compressor station equipment
379	Meas. and reg. sta. equip.--General
380	Meas. and reg. sta. equip.--City gate
381	Services
382	Meters
383	Meter installations
384	House regulators
385	House reg. installations
386	Industrial meas. and reg. sta. equipment
387	Other prop. on customers' premises
106	Other equipment
	Completed Construction - not classified
	Total Distribution Plant

389	7. GENERAL PLANT
390	Land and land rights
	Structures and improvements

12 Months Ended						Test Year
Calendar Years Prior to Test Year	5th	4th	3rd	2nd	1st	
(b)	(c)	(d)	(e)	(f)	(g)	(8)

Louisville Gas and Electric Company

Case Number 7799

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Sheet 4 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1975 Through 1979 and the 12 Months Ended January 31, 1980

Accounts Number	Title of Accounts (a)	12 Months Ended					
		Calendar Years Prior to Test Year					Test Year
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	(g)
391	Office furniture and equipment						
392	Transportation equipment						
393	Stores equipment						
394	Tools, shop and garage equipment						
395	Laboratory equipment						
396	Power operated equipment						
397	Communications equipment						
398	Miscellaneous equipment						
	Subtotal						
399	Other tangible property						
106	Completed Construction - not classified						
	Total general plant						
	Total (Accounts 101 and 106)						
	Total Gas Plant in service						

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended January 31, 1980

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
<u>Intangible Plant</u>						
301	Organization					
<u>Steam Production Plant</u>						
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
<u>Hydraulic Production Plant</u>						
330	Land and land rights					
331	Structures and improvements					
332	Reservoirs, dams and waterways					
333	Water wheels turbines and generators					
334	Accessory electric equipment					
335	Miscellaneous power plant equipment					
336	Roads, railroads and bridges					
106	Completed construction - not classified					
	Total hydraulic production plant					

Account
Number

Title of Accounts
(a)

Beginning
Balance
(b)

Additions
(c)

Retirements
(d)

Transfers
(e)

Beginning
Balance
(f)

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Sheet 2 of 3

340
341
342
343
344
345
346
106

Other Production Plant
Land and land rights
Structures and improvements
Fuel holders, producers and accessories
Prime movers
Generators
Accessory electric equipment
Miscellaneous power plant equipment
Completed construction - not classified
Total other production plant

Total production plant

350
352
353
354
355
356
357
358
359
106

Transmission Plant
Land and land rights
Structures and improvements
Station equipment
Towers and fixtures
Poles and fixtures
Overhead conductors and devices
Underground conduit
Underground conductors and devices
Roads and trails
Completed construction - not classified
Total transmission plant

360
361
362
364
365
366
367
368
369
370
371
372
373
106

Distribution Plant
Land and land rights
Structures and improvements
Station equipment
Poles, towers and fixtures
Overhead conductors and devices
Underground conduit
Underground conductors and devices
Line transformers
Services
Meters
Installations on customers' premises
Leased property on customers' premises
Street lighting and signal systems
Completed construction - not classified
Total distribution plant

<u>Account Number</u>	<u>Title of Accounts</u> <u>(a)</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

Louisville Gas and Electric Company

Case Number 7799

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Sheet 1 of 4

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1980

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
1. INTANGIBLE PLANT						
301	Organization					
302	Franchises and consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
2. PRODUCTION PLANT						
	Natural Gas Production and Gathering Plant					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326	Gas well structures					
327	Field compressor station structures					
328	Field meas. and reg. sta. structures					
329	Other structures					
330	Producing gas wells-well construction					
331	Producing gas wells-well equipment					
332	Field lines					
333	Field compressor station equipment					
334	Field meas. and reg. sta. equipment					
335	Drilling and cleaning equipment					
336	Purification equipment					
337	Other equipment					
338	Unsuccessful Exploration & Devel. Costs					
106	Completed Construction - not classified					
	Total Production and Gathering Plant					
	Total Natural Gas Production Plant					

Louisville Gas and Electric Company
Case No. 7799

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1980

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
3. MANUFACTURED GAS PRODUCTION PLANT						
304	Land and Land Rights					
305	Structures and Improvements					
311	Liquidified Petroleum Gas Equipment					
106	Completed Construction - not classified					
	Total Manufactured Gas Production Plant					
	Total Production Plant					
4. NATURAL GAS STORAGE AND PROCESSING PLANT						
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-way					
351	Structures and Improvements					
352	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353	Lines					
354	Compressor station equipment					
355	Measuring and reg. equipment					
356	Purification equipment					
357	Other equipment					
106	Completed Construction - not classified					
	Total Underground Storage Plant					
5. TRANSMISSION PLANT						
365.1	Land and land rights					
365.2	Rights-of-way					
366	Structures and Improvements					

Louisville Gas and Electric Company

Case Number 7799

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1980

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
367	Mains					
368	Compressor station equipment					
369	Measuring and reg. sta. equipment					
370	Communication equipment					
371	Other equipment					
106	Completed construction - not classified					
	Total Transmission Plant					
374	6. DISTRIBUTION PLANT					
375	Land and land rights					
376	Structures and improvements					
377	Mains					
378	Compressor station equipment					
379	Meas. and reg. sta. equip.--General					
380	Meas. and reg. sta. equip.--City gate					
381	Services					
382	Meters					
383	Meter installations					
384	House regulators					
385	House reg. installations					
386	Industrial meas. and reg. sta. equipment					
387	Other prop. on customers' premises					
106	Other equipment					
	Completed construction - not classified					
	Total Distribution Plant					
389	7. GENERAL PLANT					
390	Land and land rights					
	Structures and improvements					

Louisville Gas and Electric Company

Case Number 7799

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended January 31, 1980

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communications equipment					
398	Miscellaneous equipment					
	Subtotal					
399	Other tangible property					
106	Completed Construction - not classified					
	Total general plant					
	Total (Accounts 101 and 106)					
	Total Gas Plant in service					

Louisville Gas and Electric Company

Case Number 7799

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended January 31, 1980

(000's)

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Sales or</u> <u>Promotional</u> <u>Advertising</u> <u>(b)</u>	<u>Institutional</u> <u>Advertising</u> <u>(c)</u>	<u>Conservation</u> <u>Advertising</u> <u>(d)</u>	<u>Rate</u> <u>Case</u> <u>(e)</u>	<u>Other</u> <u>(f)</u>	<u>Total</u> <u>(g)</u>
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						

Louisville Gas and Electric Company

Case Number 7799

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended January 31, 1980

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Testing and Research	
7.	Directors' Fees and Expenses	
8.	Dues and Subscriptions	
9.	Miscellaneous	
10.	Total	

Louisville Gas and Electric Company

Case Number 7799

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended January 31, 1980

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Louisville Gas and Electric Company

Case Number 7799

AVERAGE RATES OF RETURN

12 Months Ended January 31, 1980

<u>Line</u> <u>No.</u>	<u>Calendar Years</u> <u>Prior to Test Year</u> (a)	<u>Electric</u> <u>Department</u> (b)	<u>Gas</u> <u>Department</u> (c)	<u>Total</u> <u>Company</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES
PER EMPLOYEE

Calendar Years Prior to Test Year				Production				Transmission				Distribution				Customer Accounts				Sales				Administrative and General				Construction				Total			
<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>				<u>No. Hrs. Wages</u>							
(A)				(B) (C) (D)				(E) (F) (G)				(H) (I) (J)				(K) (L) (M)				(N) (O) (P)				(Q) (R) (S)				(T) (U) (V) (W) (X) (Y)							
5th Year																																			
X Change																																			
4th Year																																			
X Change																																			
3rd Year																																			
X Change																																			
2nd Year																																			
X Change																																			
1st Year																																			
X Change																																			
Test Year																																			
X Change																																			

NOTES: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "X Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.